Docket No.: 1163-0551PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Koji YUDATE et al.

Application No.: 10/575,724

Confirmation No.: 1686

Filed: April 13, 2006

Art Unit: 3748

For: VALVE TIMING ADJUSTING DEVICE

Examiner: Z. Eshete

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated August 15, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims

Remarks/Arguments